STATUTORY INSTRUMENTS

1974 No. 161

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 2) Order 1974

Made	*4th February 1974*
Laid before the House of Commons	*8th February 1974*
Coming into Operation	*1st March 1974*

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 3(6) and 13 of the Import Duties Act 1958(**a**), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(**b**), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State (**c**), hereby make the following Order:

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 2) Order 1974 and shall come into operation on 1st March 1974.

(2) In this Order a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959.

(3) Any entry in column 2 of Schedule 1 or 2 to this Order shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading (other than the final subheading) in the relevant heading in the Customs Tariff 1959.

(4) The Interpretation Act 1889 (**d**) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

2. Up to and including 31st December 1974 or, in the case of goods in relation to which an earlier date is specified in Schedule 1 or 2 to this Order, up to and including that date, no import duty shall be charged on goods of a heading specified in column 1 of the said Schedule 1 or 2 which are of a description specified in column 2 thereof if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**a**) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between Member States of the European Communities).

(**a**) 1958 c. 6.
(**b**) 1972 c. 68.
(**c**) *See* S.I. 1970/1537 (1970 III, p. 5293).
(**d**) 1889 c. 63.
(**e**) O.J. No. L 42, 14.2.1973, p.1.

The full rate

3.—(1) Up to and including 31st December 1974 or, in respect of goods in relation to which an earlier date is specified in Schedule 1 or 2 to this Order, up to and including that date, in the case of goods which fall within a heading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof:

(a) if a rate of duty is shown in column 3 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply and,

(b) if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged.

(2) Where no entry appears in column 3 of Schedule 1 or 2 hereto in relation to goods of a description in column 2 thereof no exemption from or reduction in duty applies by virtue of this article to goods of that description.

(3) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and any greater reductions provided for in the case of goods of Egypt or Cyprus by Article 4 below.

Egypt and Cyprus

4.—(1) Up to and including 31st December 1974 or, in respect of goods in relation to which an earlier date is specified in Schedule 1 or 2 to this Order, up to and including that date, any import duty for the time being chargeable on goods which are of a heading specified in column 1 of Schedule 1 or 2 to this Order and are of a description specified in column 2 thereof shall be charged:

(a) at the rate shown in column 4 thereof in relation to the description if the goods originate in Egypt and

(b) at the rate shown in column 5 thereof in relation to the description if the goods originate in Cyprus.

(2) For the purposes of paragraph (1) above goods shall be regarded as originating:

(a) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt**(a)** and

(b) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the Community and Cyprus **(b)**.

Miscellaneous

5.—(1) Article 4 above shall operate without prejudice to any greater reduction in, or to any exemption from, import duties which may be available apart from this Order in the case of goods there referred to by virtue of their being goods of developing countries or goods of a part of the Commonwealth preference area or otherwise.

(2) For the purposes of classification under the Customs Tariff 1959, insofar as that depends on the rate of duty, any goods to which this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

(a) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L 251, p. 1).

(b) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L. 133, p. 1).

6.—(1) Article 6(2) of the Import Duties (Temporary Reductions and Exemptions) (No. 3) Order 1973**(a)** shall be amended:

(a) by the insertion, after the word "column" where it first appears, of "4," and

(b) by the substitution, for the words "Articles 4, 5 or 6", of "Articles 4 or 5".

(2) Article 5(3) of the Import Duties (Temporary Reductions and Exemptions) (No. 4) Order 1973**(b)** shall be amended:

(a) by the substitution, for the words "Articles 3 or 4", of "Article 3" and

(b) by the deletion of the words from "or qualifying" to "as the case may be".

John Stradling Thomas,
Hamish Gray,

Two of the Lords Commissioners of Her Majesty's Treasury.

4th February 1974

(a) S.I. 1973/2153 (1972 III, p. 7434).

(b) S.I. 1973/2219 (1973 III, p. 7844).

SCHEDULE 1

GOODS TEMPORARILY EXEMPT FROM IMPORT DUTY

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Egypt (4)	Cyprus (5)
28.33	Sodium bromide containing not more than 0.05 per cent. by weight of chlorides expressed as Cl (up to and including 30th April 1974)	12	5.4	3.6
29.02	Carbon tetrachloride	12.8	5.7	3.8
29.13	Isoviolanthrene-9,18-dione	13.6	6.1	4
	4′-Methoxyacetophenone	14.4	6.4	4.3
	Tetrabromopyranthrene-8,16-dione ..	12.8	5.7	3.8
29.14	Acrylic acid	9.6	4.3	2.8
	Methyl acrylate	12	5.4	3.6
29.16	Ethyl acetoacetate	16	7.2	4.8
29.22	2-Chloro-*m*-phenylenediamine-5-sulphonic acid	11.2	5	3.3
29.23	5-Amino-4-hydroxynaphthalene-2-sulphonic acid	12.8	5.7	3.8
	3-Amino-2-hydroxy-5-nitrobenzene-sulphonic acid	12.8	5.7	3.8
	Aminoviolanthrene-5,10-dione	12.8	5.7	3.8
	1-Methylaminoanthraquinone	12.8	5.7	3.8
29.25	2-Acetamidophenol	13.6	6.1	4
29.27	Malononitrile	15.2	6.8	4.5
29.29	1-(2-*N*-Ethylanilinoethyl)-1,1-dimethylhydrazinium chloride	13.6	6.1	4
29.35	6-Amino-13*H*-naphth[2,3-c] acridine-,5,8, 14-trione	10.4	4.6	3.1
	2-Chloropyridine	10.4	4.6	3.1
	8-Hydroxyquinoline (up to and including 1st July 1974)	10.4	4.6	3.1
29.39	21-Chloro-9α-fluoro-11β-hydroxy-16α, 17α-*iso*propylidenedioxypregn-4-ene-3,20-dione	12	5.4	3.6
38.19	Mixtures of iminoethylene oligomers containing not less than 20 per cent. by weight and not more than 50 per cent. by weight of tetraethylenepentamine	—	4.7	3.1
	Prepared catalysts in the form of spheres containing palladium metal dispersed in or deposited on an aluminosiliceous base, the palladium content being not less than 0.2 per cent. by weight and not more than 2.0 per cent. by weight (up to and including 1st July 1974)	—	4.1	2.7

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Egypt (4)	Cyprus (5)
39.02	Copolymerisation products, in powder form, containing not more than 0.1 per cent. by weight of total nitrogen, phosphorus and sulphur expressed as the elements, and of which, when 1 gramme is dissolved in water at 25° centigrade, adjusted to pH 9 with ammonia and made up to 100 millilitres, the solution shows no turbidity on the addition of 10 millilitres of 0.2M ferric chloride solution	—	7.5	5
	Polystyrene film, uncoated, having a thickness not greater than 0.04 millimetre	—	8.2	5.5
49.03	Children's picture books, excluding drawing and painting books	Free	—	—
79.01	Unwrought zinc, other than alloys of zinc	—	0.8% or 1.9 UA per tonne, whichever is the greater, the duty not to exceed 2.37 UA per tonne, plus £0.3985 per tonne	0.5% or 1.3 UA per tonne, whichever is the greater, the duty not to exceed 1.58 UA per tonne, plus £0.2656 per tonne

SCHEDULE 2

GOODS FOR WHICH REDUCTIONS IN IMPORT DUTY ARE EXTENDED

Tariff Heading (1)	Description (2)	Rates of duty % Full (3)	Egypt (4)	Cyprus (5)
28.33	Amonium bromide (up to and including 30th April 1974)	12	5.4	3.6
29.06	Quinol (up to and including 30th April 1974	14.4	6.4	4.3
29.14	*n*-Butyl acrylate (up to and including 1st July 1974)	12	5.4	3.6
	2-Ethylhexyl acrylate (up to and including 1st July 1974)	12	5.4	3.6
	Undec-10-enoic acid of a purity not less than 98.0 per cent. (up to and including 30th April 1974)	10.4	4.6	3.1
29.22	4-Chloroaniline (up to and including 1st July 1974)	12.8	5.7	3.8
	o-Phenylenediamine (up to and including 1st July 1974)	11.2	5	3.3
39.02	Poly(vinyl chloride), in powder form and of natural colour, unplasticised (up to and including 30th April 1974)	—	5.5	3.7
85.15	The following apparatus for use in aircraft:			
	(*a*) automatic radio direction finding apparatus covering a frequency range of at least 200 KHz to 850 KHz;	10	4.5	3
	(*b*) distance measuring apparatus for determining the slant range from aircraft to ground transponder and operating within the frequency range of 960 MHz to 1,215 MHz;	10	4.5	3
	(*c*) panel-mounted secondary surveillance radar transponder apparatus, operating within a 12 or 24 volt electrical power system, having an integral control panel and capable of interrogation at a frequency of 1,030 MHz on each of the modes A and C and replying on these modes at a frequency of 1,090 MHz	10	4.5	3
	(*d*) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G.PATH);	10	4.5	3
	(*e*) very high frequency communication apparatus (VHF/COM) (transmitters, receivers, or combined transmitter/receivers) covering a frequency band of at least 118 to 135.95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;			
	—transmitters	7	3.1	2.1
	—transmitter-receivers	11	4.9	3.3
	—receivers, whether or not combined with a sound recorder or reproducer	—	6.3	4.2

Tariff Heading (1)	Description (2)	Rates of Duty % Full (3)	Egypt (4)	Cyprus (5)
	(*f*) apparatus combining the functions and capabilities of any of the apparatus specified in (*d*) and (*e*) above but excluding apparatus combining any of those functions and capabilities with any other function or capability; being apparatus of a type approved by the Civil Aviation Authority, at the date of this Order, under Article 14(5) of the Air Navigation Order 1972, for use in aircraft of not more than 5,700 kilogrammes maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft (up to and including 30th April 1974)	10	4.5	3

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for exemption from or reductions in import duty in the case of goods specified in the Schedules from 1st March 1974 to 31st December 1974 or in the case of certain goods to the earlier dates there specified.

There is exemption from import duties in the case of all goods in Schedules 1 and 2 if the goods satisfy the requisite conditions to benefit from the eventual abolition of customs duties in trade between Member States of the European Communities.

In the case of other goods, where a rate of duty is specified in column 3 of Schedule 1 or 2 duty is reduced to that rate instead of any higher rate which would otherwise apply and where "free" appears in column 3 in relation to the goods, they are exempt from duty whatever their origin.

In the case of goods originating in Egypt or Cyprus greater reductions in duty are available than those referred to above in a number of cases, such reductions being shown respectively in columns 4 and 5 of Schedules 1 and 2.

Goods of a description specified in Schedule 2 have hitherto been subject to reductions in import duty which are extended by this Order.

As regards the exemption for equipment for use in aircraft under heading 85.15, apparatus of a type approved by the Civil Aviation Authority is listed in Civil Aviation Publication CAP 208, Airborne Radio Apparatus Volume 2, published by Her Majesty's Stationery Office. This publication is subject to amendment, and confirmation that apparatus is of a type approved at the date of this Order should be obtained from the Civil Aviation Authority, Controllerate of National Air Traffic Services, Tels. N2(c), 19-29 Woburn Place, London WC1H 0LX.

The Order (Article 6) also makes some minor corrections to the Import Duties (Temporary Reductions and Exemptions) (No. 3) and (No .4) Orders 1973.

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